



STATE OF ARKANSAS
**Department of Finance
and Administration**

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January 16, 2008

Seth "Al" Williams
#8 Woodmont Crossing
Texarkana, Texas 75505

Re: Advisory Opinion # 483-08-01

Dear Mr. Williams:

This letter is in response to your request for an advisory opinion in accordance with A.C.A. § 19-11-715(b). Your request for an advisory opinion is based on the following facts:

1. You were employed by the State of Arkansas, Department of Finance and Administration, Office of Child Support, until June 15, 2007.
2. Your duties at the Office of Child Support entailed handling child support cases and rendering legal advice to the Office of Child Support Enforcement.
3. You are requesting an opinion as to whether it is a breach of ethical standards for you to "advise, counsel, or represent private client on Arkansas Sales and/or Use Tax issues regarding sales or use of items of personal property where neither the Office of Child Support Enforcement or any former customer is a party, but the State of Arkansas, Department of Finance and Administration, Revenue Division is a party" within one year of your termination of employment with the State of Arkansas.
4. Further, you are requesting an opinion as to whether, given the same fact pattern, it is a breach of ethics for you to advise, counsel, or represent clients when the sale and/or use occurred during the time period of employment with the State of Arkansas, but notice regarding an issue was not sent out until after your employment with the State of Arkansas ended.

A.C.A. § 19-11-709 provides a one-year representation restriction regarding matters for which a former state employee was officially responsible. Pursuant to this provision, it is a breach of ethical standards for a former state employee to knowingly act as a principal or an agent for anyone other than the state in matters which were within the former employee's official responsibility, where the state is a party or has a direct or substantial interest, within one year of ceasing their employment with the state.

5. Assuming that the matter of "Sales and/or Use" tax was not within your responsibilities at the Office of Child Support Enforcement, there is not a one-year representation restriction regarding your ability to advise, counsel, or represent private clients on Arkansas Sales and/or Use Tax. Likewise, assuming that the matter of "Sales and/or Use" tax was not within your responsibilities at the Office of Child Support Enforcement, there is not a one-year representation restriction regarding your ability to advise, counsel, or represent private clients on Arkansas Sales and/or Use Tax when the sale and/or use occurred during the time period of

employment with the State of Arkansas, but notice regarding an issue was not sent out until after your employment with the State of Arkansas ended.

This advisory opinion is issued in accordance with A.C.A. § 19-11-715(b). Compliance with the above course of conduct is deemed to constitute compliance with the ethical standards of the Act and of Governor's Executive Order 98-04.

Sincerely,

Richard Weiss
Director

CC:
Joe Giddis, OSP